

The Commonwealth of Massachusetts; Auditor's dept.

DEPARTMENT OF THE AUDITOR

ANNUAL REPORT

FOR THE

FISCAL YEARS ENDING NOVEMBER 30, 1941
AND NOVEMBER 30, 1942



THOMAS J. BUCKLEY
STATE AUDITOR

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DEPARTMENT OF THE AUDITOR

ANNUAL REPORT

For the

YEAR ENDING NOVEMBER 30, 1941

I have the honor to submit my first annual report covering the fiscal year ending November 30, 1941.

An examination of the annual reports filed during the last decade by previous Auditors will disclose that in every instance they have been consistent in their belief that the Department of the Auditor lacks both the personnel and the statutory powers necessary for the proper operation of the office. It has also been argued the State Auditor should be divorced from any administrative duty and that as an elected officer, he should be responsible only to the electorate, and be free to criticize the financial operations of the Commonwealth. That is a fairly effective argument, but hardly goes far enough. In 1923, the Auditor was stripped of all authority to force compliance with his recommendations and as a result he has been obliged to depend almost entirely upon the public press and public opinion to enforce these recommendations. On larger and more important issues this has not always been effective and the method itself is undesirable. On smaller and less important recommendations, where publicity is not practical, numerous examples can be cited where certain changes in procedure, or in the methods of bookkeeping, have been recommended year after year in the audit reports with no action taken by the department concerned.

Therefore, although I am inclined to endorse the requests of previous Auditors for a broad extension of the powers of this office, I will be satisfied, at least for the present, if the duties of the Comptroller, contained in Chapter 7, Sections 16 and 17, regarding the installation of accounting systems and procedures, are transferred to the Auditor's Department.

This is a perfectly logical step and not an unreasonable request, and the transfer of these duties will not detract one iota from the prestige of the Commission on Administration and Finance but it will, I assure you, materially add to the effectiveness of the Auditor's Department.

The United States Comptroller General under date of April 19, 1937, rendered the following opinion:

16 CG 948

A85081

"Expenditure limitations—grants to a State or Territory under Social Security Act 49 Stat. 620, become funds of particular State or Territory, and, except for compliance with conditions under which grants are made, any expenditure for purpose for which granted is subject to laws and regulations applicable to local funds rather than Federal laws applicable to expenditures by Federal agencies . . . 948"

Although in the above instance this quotation refers specifically to Social Security grants to States, it is unmistakably the intent of the Federal Government that all Federal funds once they are transferred to the custody of the State shall be considered in reality State funds and should, therefore, become subject to the same financial controls that are exercised over state funds. Over the years these federal funds, which have been expended by state agencies, have not been audited by this department. The General Laws require that an annual audit of all activities of the Commonwealth be made by this Department: and, therefore, if these funds are not audited, then they are not subject to the regular financial controls of the State. During the current fiscal year it is my intention to devote as much time as is possible to an examination of these funds; however, it will not be possible to properly audit these grants with the funds now available to this Department and at the same time to maintain our regular audit schedules. On our experiences of this year, it will be possible for me before the next regular session of the General Court to prepare an accurate estimate of the total cost of an annual and careful examination of these funds, and in considering the budget of this department, it will be necessary for the General Court to give

consideration to this item, for a proper examination of these grants which involve millions of dollars will add appreciably to the cost of operating this Department.

Early in the year I attempted to audit the accounts of the Boston Elevated Railway Company. In this attempt I was balked by the trustees' refusal to allow me access to their books. As a result, I have been put to considerable personal expense in petitioning the Supreme Judicial Court of the Commonwealth through private counsel to issue a writ of mandamus to force compliance on their part. This action has been vigorously opposed in the Court by the Elevated counsels. It was necessary for me to assume personally the cost of this action since the Attorney General refused to appear for me in this matter. Since a decision on my petition is still pending before the Court, I do not consider it advisable at this time to discuss the merits of my petition; however, I do feel quite strongly that the Auditor of the Commonwealth has a moral if not a legal obligation to examine the records of the Trustees of the Railway in order to verify the deficit as it is reported, and if my petition on this matter is not sustained by the courts, I shall request the General Court to initiate such legislation as may be necessary to clarify this situation.

Upon assuming office on January 15, 1941, I found that during the previous fiscal year my predecessor had failed to make 34 audits of departments and institutions. The following is a list of the departments and institutions involved:

| <i>Department or Institution:</i> | <i>Date of Last Audit</i> |
|---|---------------------------|
| Boys' and Girls' Parole | June 1, 1939 |
| Civil Service Department | July 24, 1939 |
| Department of Mental Health | August 1, 1939 |
| Department of Public Safety | September 15, 1939 |
| Labor and Industries, including Division of Standards | September 22, 1939 |
| Department of Public Works | October 2, 1939 |
| Industrial Accidents | October 2 1939 |
| Adjutant General | October 17, 1939 |
| Armory Commission | October 17, 1939 |
| Military Reservation Commission | October 17, 1939 |
| Department of Public Health | November 10, 1939 |
| State Aid and Pensions | November 24, 1939 |
| Unemployment Compensation Commission | November 24, 1939 |
| Racing Commission | November 30, 1939 |
| CORRECTION: | |
| State Farm | September 6, 1939 |
| PUBLIC HEALTH | |
| Lakeville State Sanatorium | November 13, 1939 |
| Rutland State Sanatorium | October 24, 1939 |
| Pondville Cancer Hospital | August 31, 1939 |
| PUBLIC WELFARE | |
| Industrial School for Boys | June 1, 1939 |
| Industrial School for Girls | April 28, 1939 |
| Lyman School for Boys | July 25, 1939 |
| Massachusetts Hospital School | July 25, 1939 |
| State Infirmary | February 15, 1939 |
| MENTAL HEALTH | |
| Danvers State Hospital | June 19, 1939 |
| Foxborough State Hospital | May 18, 1939 |
| Gardner State Hospital | October 16, 1939 |
| Grafton State Hospital | November 3, 1939 |
| Metropolitan State Hospital | November 16, 1939 |
| Taunton State Hospital | September 26, 1939 |
| Walter E. Fernald State School | November 15, 1939 |
| Westborough State Hospital | November 1, 1939 |
| Soldiers' Home | May 29, 1939 |
| Massachusetts Aeronautics Commission | New Commission |

It should not be construed that because these audits had been missed during the previous fiscal year that it was necessary for two audits to be made this year. However, considerable extra work was involved, and I am most happy to report

that not only was this extra work finished but also all of the audits for the fiscal year were completed on or before November 30, 1941.

During this year two new audits were added to the work of the Department. They were:

Name of Department

Massachusetts Committee on Public Safety
Massachusetts Aeronautics Commission

Since the last annual report, the following audits have been made by the department:

Audits for 1941 Fiscal Year

| <i>Department or Institution</i> | <i>Audit Period</i> | |
|--|---------------------|----------------|
| | <i>From</i> | <i>To</i> |
| GOVERNOR AND COUNCIL: | | |
| Adjutant General | Oct. 17, 1939 | Apr. 21, 1941 |
| Alcoholic Beverage Control Commission | Apr. 11, 1940 | May 6, 1941 |
| Armory Commissioners | Oct. 17, 1939 | Apr. 21, 1941 |
| Art Commission for the Commonwealth | Sept. 20, 1940 | Sept. 12, 1941 |
| Ballot Law Commission | Sept. 20, 1940 | Sept. 12, 1941 |
| Commissioners on Uniform State Laws | Sept. 20, 1940 | Sept. 12, 1941 |
| Commission on Administration and Finance, including Supply Room | Dec. 1, 1939 | Nov. 30, 1940 |
| Massachusetts Aeronautics Commission | Sept. 12, 1939 | Dec. 19, 1940 |
| Massachusetts Committee on Public Safety | Sept. 1940 | Sept. 30, 1941 |
| Military Reservation Commission | Oct. 17, 1939 | Apr. 21, 1941 |
| Milk Regulation Board | Apr. 22, 1940 | Oct. 14, 1941 |
| Public Bequest Commission | Sept. 18, 1940 | Sept. 11, 1941 |
| Soldiers' Home in Massachusetts | May 29, 1939 | Jan. 2, 1941 |
| Commission on State Aid & Pensions | Nov. 24, 1939 | Dec. 10, 1940 |
| State Library | Feb. 20, 1940 | Mar. 6, 1941 |
| State Planning Board | Mar. 15, 1940 | Sept. 4, 1941 |
| State Racing Commission | Dec. 1, 1939 | Dec. 18, 1940 |
| State Superintendent of Buildings | Oct. 8, 1940 | May 22, 1941 |
| LEGISLATIVE DEPARTMENT: | | |
| Sergeant-at-Arms | May 28, 1940 | Sept. 22, 1941 |
| JUDICIARY DEPARTMENT: | | |
| Supreme Judicial Court of the Commonwealth | Oct. 8, 1940 | Nov. 26, 1941 |
| Attorney General | Apr. 30, 1940 | Oct. 21, 1941 |
| Secretary of the Commonwealth | Oct. 29, 1940 | Sept. 16, 1941 |
| Commission on Interstate Co-operation | Oct. 29, 1940 | Sept. 16, 1941 |
| Treasurer and Receiver General: | | |
| Emergency Finance Board | Dec. 1, 1939 | Nov. 30, 1940 |
| Emergency Public Works Commission | Dec. 1, 1939 | Nov. 30, 1940 |
| State Board of Retirement | Jan. 1, 1940 | Dec. 31, 1940 |
| Department of Agriculture | Apr. 22, 1940 | Oct. 14, 1941 |
| Division of Livestock Disease Control | Feb. 12, 1940 | Oct. 14, 1941 |
| Milk Control Board | Apr. 26, 1940 | Oct. 14, 1941 |
| Department of Conservation | July 18, 1940 | Oct. 8, 1941 |
| DEPARTMENT OF BANKING AND INSURANCE: | | |
| Division of Banks | May 1, 1940 | June 24, 1941 |
| Division of Insurance | Apr. 1, 1940 | July 7, 1941 |
| Supervisor of Loan Agencies | Mar. 29, 1940 | Sept. 15, 1941 |
| Division of Savings Bank Life Insurance | Oct. 1, 1940 | July 22, 1941 |
| Division of Liquidations | June 5, 1940 | Sept. 2, 1941 |
| DEPARTMENT OF CORPORATIONS AND TAXATION: | | |
| General Department | Dec. 1, 1939 | Nov. 10, 1941 |
| Appellate Tax Board | Oct. 9, 1940 | Oct. 20, 1941 |
| Division of Accounts | Oct. 2, 1940 | Nov. 30, 1940 |
| DEPARTMENT OF EDUCATION: | | |
| General Department | May 20, 1940 | Oct. 22, 1941 |
| Teachers' Retirement Board | Jan. 1, 1940 | Dec. 31, 1940 |
| Division of the Blind | Dec. 26, 1939 | June 2, 1941 |
| Massachusetts Nautical School | Mar. 28, 1940 | Mar. 3, 1941 |
| State Teachers College at Bridgewater | Aug. 13, 1940 | Mar. 3, 1941 |
| State Teachers College at Fitchburg | Aug. 6, 1940 | May 8, 1941 |
| State Teachers College at Framingham | July 16, 1940 | Apr. 28, 1941 |
| State Teachers College at Hyannis | Aug. 7, 1940 | Nov. 17, 1941 |
| State Teachers College at Lowell | June 21, 1940 | May 23, 1941 |
| State Teachers College at North Adams | July 1, 1940 | Sept. 15, 1941 |
| State Teachers College at Salem | Nov. 12, 1940 | June 12, 1941 |
| State Teachers College at Westfield | July 24, 1940 | May 6, 1941 |
| State Teachers College at Worcester | Sept. 10, 1940 | Mar. 21, 1941 |
| Massachusetts School of Art | Sept. 27, 1940 | June 24, 1941 |
| Massachusetts State College | June 1, 1940 | June 2, 1941 |
| Bradford Durfee Textile School | Jan. 9, 1940 | Aug. 12, 1941 |
| Lowell Textile Institute | July 15, 1940 | July 9, 1941 |
| New Bedford Textile School | Jan. 22, 1940 | Sept. 3, 1941 |

| <i>Department or Institution</i> | <i>Audit Period</i> | |
|--|---------------------|----------------|
| DEPARTMENT OF CIVIL SERVICE AND REGISTRATION | July 24, 1939 | Jan. 3, 1941 |
| Board of Registration of Barbers | June 21, 1940 | June 24, 1941 |
| Board of Registration of Certified Public Accountants | Oct. 17, 1940 | Mar. 6, 1941 |
| Board of Registration in Chiropody | Sept. 3, 1940 | Mar. 6, 1941 |
| Board of Dental Examiners | Sept. 3, 1940 | Mar. 6, 1941 |
| State Examiners of Electricians | Apr. 18, 1940 | Apr. 7, 1941 |
| Board of Registration in Embalming and Funeral Directing | Sept. 3, 1940 | Mar. 6, 1941 |
| Board of Registration of Hairdressers | June 10, 1940 | May 6, 1941 |
| Board of Registration of Medicine | Oct. 24, 1940 | Apr. 17, 1941 |
| Board of Registration of Nurses | Oct. 24, 1940 | Apr. 17, 1941 |
| Board of Registration in Optometry | Sept. 3, 1940 | Mar. 6, 1941 |
| Board of Registration in Pharmacy | May 9, 1940 | May 23, 1941 |
| Board of Registration of Plumbers | July 24, 1940 | June 12, 1941 |
| Board of Registration in Veterinary Medicine | Sept. 14, 1940 | Nov. 25, 1941 |
| DEPARTMENT OF LABOR AND INDUSTRIES, INCLUDING DIVISION OF STANDARDS | Sept. 22, 1939 | Nov. 25, 1941 |
| Labor Relations Commission | Oct. 23, 1940 | Oct. 10, 1941 |
| Unemployment Compensation Commission | Nov. 24, 1939 | Jan. 24, 1941 |
| DEPARTMENT OF INDUSTRIAL ACCIDENTS | Oct. 2, 1939 | Dec. 27, 1940 |
| DEPARTMENT OF MENTAL HEALTH: | | |
| General Department | Aug. 1, 1939 | Jan. 10, 1941 |
| Belchertown State School | June 13, 1940 | Sept. 25, 1941 |
| Boston Psychopathic Hospital | June 19, 1940 | July 8, 1941 |
| Boston State Hospital | May 20, 1940 | Nov. 31, 1941 |
| Danvers State Hospital | June 19, 1939 | Mar. 4, 1941 |
| Foxborough State Hospital | May 18, 1939 | June 18, 1941 |
| Gardner State Hospital | Oct. 16, 1939 | May 26, 1941 |
| Grafton State Hospital | Nov. 3, 1939 | Apr. 21, 1941 |
| Medfield State Hospital | May 1, 1940 | Aug. 19, 1941 |
| Metropolitan State Hospital | Nov. 16, 1939 | Mar. 5, 1941 |
| Monson State Hospital | May 28, 1940 | Mar. 31, 1941 |
| Northampton State Hospital | July 23, 1940 | Sept. 8, 1941 |
| Taunton State Hospital | Sept. 26, 1939 | Oct. 2, 1941 |
| Walter E. Fernald State School | Nov. 15, 1939 | May 5, 1941 |
| Westborough State Hospital | Sept. 20, 1939 | Aug. 12, 1941 |
| Worcester State Hospital | Nov. 1, 1939 | Feb. 17, 1941 |
| Wrentham State School | Apr. 22, 1940 | Oct. 21, 1941 |
| DEPARTMENT OF CORRECTION: | | |
| General Department | Sept. 3, 1940 | Sept. 22, 1941 |
| Massachusetts Reformatory | Mar. 26, 1940 | June 9, 1941 |
| Reformatory for Women | Mar. 19, 1940 | June 25, 1941 |
| State Farm | Sept. 6, 1939 | Apr. 24, 1941 |
| State Prison | Feb. 8, 1940 | Apr. 8, 1941 |
| State Prison Colony | Feb. 14, 1940 | Mar. 10, 1941 |
| DEPARTMENT OF PUBLIC WELFARE: | | |
| General Department | July 1, 1940 | July 15, 1941 |
| Boys' and Girls' Parole | June 1, 1939 | Dec. 13, 1940 |
| Industrial School for Boys | June 1, 1939 | Mar. 12, 1941 |
| Industrial School for Girls | Apr. 28, 1939 | Mar. 26, 1941 |
| Lyman School for Boys | July 25, 1939 | Jan. 7, 1941 |
| Massachusetts Hospital School | July 25, 1939 | Apr. 1, 1941 |
| State Infirmary | Feb. 15, 1939 | Dec. 26, 1940 |
| DEPARTMENT OF PUBLIC HEALTH: | | |
| General Department | Nov. 10, 1939 | Apr. 1, 1941 |
| Lakeville State Sanatorium | Nov. 13, 1939 | Mar. 24, 1941 |
| North Reading State Sanatorium | Apr. 16, 1940 | July 28, 1941 |
| Rutland State Sanatorium | Oct. 24, 1939 | Apr. 1, 1941 |
| Westfield State Sanatorium | June 25, 1940 | Mar. 3, 1941 |
| Pondville Hospital | Aug. 31, 1939 | May 14, 1941 |
| DEPARTMENT OF PUBLIC SAFETY | Sept. 15, 1939 | May 27, 1941 |
| DEPARTMENT OF PUBLIC WORKS: | | |
| General Department, including Connecticut River Flood Control and Merrimac River Flood Control | Oct. 2, 1939 | Mar. 14, 1941 |
| Registry of Motor Vehicles | Mar. 11, 1940 | Sept. 9, 1941 |
| Department of Public Utilities | June 25, 1940 | Oct. 20, 1941 |
| METROPOLITAN DISTRICT COMMISSION: | | |
| General Department | Mar. 1, 1940 | Sept. 18, 1941 |
| Division of Metropolitan Planning | Apr. 5, 1940 | Sept. 30, 1941 |
| Metropolitan District Water Supply Commission | May 1, 1940 | Nov. 7, 1941 |
| Metropolitan District Sewerage Commission | Apr. 27, 1940 | Oct. 30, 1941 |

DEPARTMENT OF THE AUDITOR

ANNUAL REPORT

For the

YEAR ENDING NOVEMBER 30, 1942

I have the honor to submit the annual report of the Department of the Auditor for the fiscal year ending November 30, 1942.

As required by the General Laws, a careful audit has been made of the financial records of all departments, institutions, commissions, offices and activities of the Commonwealth.

With regard to Federal funds expended by the State, the Comptroller General of the United States has rendered the following decision:

16 CG 948

A 85081

"Expenditure limitations—grants to a State or Territory under Social Security Act 49, Stat. 620, become funds of particular state or territory, and except for compliance with conditions under which grants are made, any expenditure for purpose for which granted is subject to laws and regulations applicable to local funds rather than Federal laws applicable to expenditures by Federal Agencies . . . 948."

From this decision, it can be seen that it is unmistakably the intent of the Federal Government that Federal funds expended by the state shall be subject to all of the financial controls of the state. Federal funds expended by the Commonwealth have not in the past been audited by this department. During the last fiscal year, certain Federal grants made to one state department were examined for the first time by this department, however, there are many other departments expending Federal funds which were not examined because sufficient funds were not appropriated to this department for that work. In the budget for the fiscal year beginning on July 1, 1943, I have asked for additional personnel in order that this department may be enabled to audit all Federal grants, the cost of which, considering the amounts of funds involved, will be negligible and the appropriation, if granted, will bring the state government into conformity with the ruling of the United States Comptroller General.

As stated in my last annual report, it is my considered opinion that the Department of the State Auditor is not properly equipped with statutory authority to fulfill the real purpose for which the office was originally created. I am not alone in this opinion, as an examination of the reports of my predecessors in the office of Auditor will disclose that they too were also hampered by the lack of authority to compel the various state departments to comply with the recommendations included in their audit reports. It does not seem to me to be good, or even sensible, administration to have the audit reports issued by this department reiterate year after year the same comments and recommendations only to have them consistently ignored by the department or agency of the state government concerned. I refer particularly to comments or recommendations which are strictly concerned only with accounting procedures and not with departmental policies. I, therefore, again strongly urge the Legislature to transfer the authority at present held by the Comptroller, and contained in Chapter 7, Sections 16 and 17 of the General Laws (which refer to the installation of accounting systems and procedures) to the Department of the Auditor.

As stated in my annual report for the fiscal year of 1941, I requested the Trustees of the Boston Elevated Railway to turn over to this department for examination the financial records of the Boston Elevated Railway. This, the Trustees refused to do.

There is no better explanation of the control which the Trustees exercise over the Boston Elevated Railway than the following statement taken from a report filed by the Railway with the Department of Public Utilities for the year ending December 31, 1941:

"The Board of Directors have no control of the management and operation of the Company. Its duties are confined to maintaining the Corporate Organization, protecting the interest of the Corporation so far as necessary and taking such action as may be deemed expedient in cases, if any, where the Trustees cannot act in its place. Per Charter 159 Special Acts of 1918 effective July 1, 1918 and Chapter 333, Acts of 1931, effective July 1, 1931."

Following the refusal of the Trustees, at personal expense I petitioned the Supreme Court to grant a writ of mandamus to force them to comply with my request. The Court has ruled against my petition. In the opinion given by a single justice, the following was included:

"I cannot believe that the Legislature intended by anything contained in G. L. (Ter. Ed.) c. 11, sec. 12, or in Sp. St. 1918, c. 159, as amended, either to take the Boston Elevated Railway, with respect to accounting, out of the control of the public authority charged with the duty of examining and regulating railways and their accounting."

The justice in this case was apparently referring to the Department of Public Utilities. I call your attention to a statement of the Department of Public Utilities in its report of March 18, 1940:

"Since the report of the Department, dated October 5, 1932, and covering the deficit for the year ending June 30, 1932, the Department has reported each succeeding year. Each year numerous recommendations have been made; many times the recommendations were repeated. Some of the recommendations of the past have been accepted and savings have resulted. Other recommendations have not been accepted. It is apparent to us that with the limited resources at our command, and with no additional money appropriated to us for the purpose, there is nothing we can do further which will serve to eliminate the deficit. Not to recognize considerable futility in our efforts in this respect would be folly. . . . *It is our firm conviction that the statutory requirement is becoming little short of a gesture.*"

I also quote from the report of the Finance Commission of the City of Boston printed in 1941 of its investigation of the Boston Elevated Railway:

"We believe, therefore, that the Commonwealth may enforce a full and complete accounting with respect to the entire period of Public Control, in order to determine whether the true cost of service, and no more, has been charged."

The report further states:

"In our opinion, the Commonwealth is the only party which has any standing to demand such an accounting. The case of Boston v. Treasurer and Receiver General, 237 Mass. 403, holds, we think, that the city of Boston has no standing for such a purpose."

"Such a proceeding by the Commonwealth seems to us to afford the only hope of obtaining relief from the deficit situation, and of obtaining a clear and precise knowledge of what the Trustees have actually done, particularly with respect to matters of 'rehabilitation' and expansion and betterment of the road."

Also included in the report is the following statement:

"A proceeding by the Commonwealth for an accounting seems also a necessary preliminary to any eminent domain proceeding, if public ownership should be thought the best solution of the whole question."

The cost of such an examination by this department will not be exorbitant or unreasonable if there is taken into consideration the amount of money which the citizens of the metropolitan district of the Commonwealth pay yearly to the Railway. It is my intention, during the present session of the Legislature to introduce legislation which will provide this office with the necessary authority to make this examination.

The present fiscal year has been established by the Legislature to run from December 1, 1942 to June 30, 1943, inclusive. This short period was apparently established to bring the state fiscal year in agreement with the Federal fiscal year. This change will make it necessary for this department to examine the financial records of every agency in the Commonwealth within a period of seven months. The extra work involved will be a tremendous burden on the department and certain adjustments in procedure will probably be necessary to accomplish the statutory requirements of the General Laws.

During this year two new audits were added to the work of the Department. They were:

Board of Registration of Architects.

Board of Registration of Professional Engineers and of Land Surveyors.

Since the last annual report, the following audits have been made by the department:

1942 AUDITS

| | From | To |
|---|----------------|----------------|
| GOVERNOR AND COUNCIL: | | |
| Adjutant General | Apr. 21, 1941 | July 7, 1942 |
| Alcoholic Beverages Commission | May 6, 1941 | Jan. 13, 1942 |
| Armory Commission | Apr. 21, 1941 | July 7, 1942 |
| Art Commission | Sept. 12, 1941 | Jan. 21, 1942 |
| Ballot Law Commission | Sept. 12, 1941 | Jan. 21, 1942 |
| Commission on Administration and Finance | Dec. 1, 1940 | Nov. 30, 1941 |
| Commissioners on Uniform State Laws | Sept. 12, 1941 | Jan. 22, 1942 |
| Massachusetts Aeronautics Commission | Dec. 19, 1940 | Feb. 4, 1942 |
| Military Reservation Commission | Apr. 21, 1941 | July 7, 1942 |
| Milk Registration Board | Oct. 14, 1941 | Apr. 28, 1942 |
| Public Bequest Commission | Sept. 11, 1941 | Jan. 22, 1942 |
| Governor's Committee on Public Safety | Sept. 30, 1941 | May 18, 1942 |
| Racing Commission | Dec. 18, 1940 | Dec. 30, 1941 |
| Soldiers' Home in Massachusetts | Jan. 2, 1941 | Feb. 18, 1942 |
| State Aid and Pensions | Dec. 10, 1940 | Dec. 18, 1941 |
| State Library | Mar. 6, 1941 | Jan. 22, 1942 |
| State Planning Board | Sept. 4, 1941 | Jan. 28, 1942 |
| Superintendent of Buildings | May 22, 1941 | Jan. 21, 1942 |
| SECRETARY OF THE COMMONWEALTH: | | |
| Commission on Interstate Co-operation | Sept. 16, 1941 | Nov. 9, 1942 |
| TREASURER AND RECEIVER-GENERAL: | | |
| Emergency Finance Board | Dec. 1, 1940 | Nov. 30, 1941 |
| Emergency Public Works Commission | Dec. 1, 1940 | Nov. 30, 1941 |
| State Board of Retirement | Dec. 1, 1940 | Nov. 30, 1941 |
| ATTORNEY GENERAL: | | |
| | Oct. 16, 1941 | Aug. 17, 1942 |
| DEPARTMENT OF CIVIL SERVICE AND REGISTRATION: | | |
| Architects, Bd. of Registration of | Jan. 3, 1941 | Dec. 16, 1941 |
| Barbers, Bd. of Registration of | Jan. 24, 1942 | Oct. 30, 1942 |
| Certified Public Accountants | June 24, 1941 | Mar. 24, 1942 |
| Chiroprody, Bd. of Registration of | Mar. 27, 1941 | Apr. 16, 1942 |
| Dental Examiners, Board of | Mar. 7, 1941 | Jan. 21, 1942 |
| Electricians, State Examiners of | Mar. 6, 1941 | Mar. 11, 1942 |
| Embalmers and Funeral Directing, Bd. of Registration in | Apr. 7, 1941 | Jan. 5, 1942 |
| Professional Engineers and Land Surveyors, Bd. of Registration of | Mar. 6, 1941 | Dec. 26, 1941 |
| Hairdressers, Bd. of Registration of | Jan. 9, 1942 | Oct. 27, 1942 |
| Medicine, Bd. of Registration in | May 6, 1941 | May 12, 1942 |
| Nurses, Bd. of Registration of | Apr. 17, 1941 | Aug. 24, 1942 |
| Optometry, Bd. of Registration in | Apr. 17, 1941 | Aug. 24, 1942 |
| Pharmacy, Bd. of Registration in | Mar. 6, 1941 | Mar. 5, 1942 |
| Plumbers, Bd. of Registration of | Mar. 23, 1941 | Apr. 2, 1942 |
| Veterinary Medicine, Bd. of Registration in | June 12, 1941 | Oct. 9, 1942 |
| | Nov. 25, 1941 | Oct. 21, 1942 |
| DEPARTMENT OF CORPORATIONS AND TAXATION: | | |
| General Department | Dec. 1, 1940 | Nov. 30, 1941 |
| Appellate Tax Board | Nov. 10, 1941 | Sept. 9, 1942 |
| Division of Accounts | Oct. 20, 1941 | Oct. 15, 1942 |
| DEPARTMENT OF EDUCATION: | | |
| General Department | Oct. 22, 1941 | Nov. 18, 1942 |
| Teachers' Retirement Board | Jan. 1, 1941 | Dec. 31, 1941 |
| Division of the Blind | June 2, 1941 | Sept. 15, 1942 |
| Massachusetts Nautical School | Mar. 3, 1941 | Jan. 12, 1942 |
| State Teachers College at Bridgewater | Mar. 3, 1941 | Feb. 16, 1942 |
| State Teachers College at Fitchburg | May 8, 1941 | May 6, 1942 |
| State Teachers College at Frammingham | Apr. 28, 1941 | Apr. 21, 1942 |
| State Teachers College at Hyannis | Nov. 17, 1941 | June 29, 1942 |
| State Teachers College at Lowell | May 23, 1941 | Apr. 29, 1942 |
| State Teachers College at No. Adams | Sept. 15, 1941 | Apr. 16, 1942 |
| State Teachers College at Salem | June 12, 1941 | May 6, 1942 |
| State Teachers College at Westfield | May 6, 1941 | Apr. 10, 1942 |

| | <i>From</i> | <i>To</i> |
|---|----------------|----------------|
| State Teachers College at Worcester | Mar. 21, 1941 | Mar. 9, 1942 |
| Massachusetts School of Art | June 24, 1941 | July 17, 1942 |
| Massachusetts State College | June 2, 1941 | June 1, 1942 |
| Bradford Durfee Textile School | Aug. 12, 1941 | Oct. 6, 1942 |
| Lowell Textile Institute | July 9, 1941 | Mar. 30, 1942 |
| New Bedford Textile School | Sept. 3, 1941 | Sept. 8, 1942 |
| DEPARTMENT OF PUBLIC WORKS: | | |
| General Department | Mar. 14, 1941 | Sept. 1, 1942 |
| Registry of Motor Vehicles | Sept. 9, 1941 | Mar. 23, 1942 |
| DEPARTMENT OF PUBLIC HEALTH: | | |
| General Department | Apr. 1, 1941 | Jan. 12, 1942 |
| Lakeville State Sanatorium | Mar. 24, 1941 | Jan. 15, 1942 |
| North Reading State Sanatorium | July 28, 1941 | Mar. 26, 1942 |
| Rutland State Sanatorium | Apr. 1, 1941 | Dec. 4, 1941 |
| Westfield State Sanatorium | Mar. 3, 1941 | Dec. 8, 1941 |
| Pondville Cancer Hospital | May 14, 1941 | Mar. 9, 1942 |
| DEPARTMENT OF PUBLIC WELFARE: | | |
| General Department | July 15, 1941 | Nov. 2, 1942 |
| Division of Juvenile Training | Dec. 13, 1940 | Jan. 7, 1942 |
| Industrial School for Boys | Mar. 12, 1941 | Nov. 9, 1942 |
| Industrial School for Girls | Mar. 26, 1941 | Apr. 27, 1942 |
| Lyman School for Boys | Jan. 7, 1941 | Dec. 29, 1941 |
| Massachusetts Hospital School | Apr. 1, 1941 | May 1, 1942 |
| State Infirmary | Dec. 26, 1940 | Jan. 26, 1942 |
| DEPARTMENT OF MENTAL HEALTH: | | |
| General Department | Jan. 10, 1941 | Dec. 1, 1941 |
| Belchertown State School | Sept. 25, 1941 | Oct. 26, 1942 |
| Boston Psychopathic Hospital | July 8, 1941 | Feb. 12, 1942 |
| Boston State Hospital | Oct. 31, 1941 | July 1, 1942 |
| Danvers State Hospital | Mar. 4, 1941 | Jan. 19, 1942 |
| Foxboro State Hospital | June 18, 1941 | May 18, 1942 |
| Gardner State Hospital | May 26, 1941 | Aug. 10, 1942 |
| Grafton State Hospital | Apr. 21, 1941 | Jan. 12, 1942 |
| Medfield State Hospital | Aug. 19, 1941 | May 12, 1942 |
| Metropolitan State Hospital | Mar. 5, 1941 | Apr. 8, 1942 |
| Monson State Hospital | Mar. 31, 1941 | Apr. 30, 1942 |
| Northampton State Hospital | Sept. 8, 1941 | Aug. 27, 1942 |
| Taunton State Hospital | Oct. 2, 1941 | Oct. 20, 1942 |
| Walter E. Fernald State School | May 5, 1941 | May 21, 1942 |
| Westboro State Hospital | Aug. 12, 1941 | Sept. 8, 1942 |
| Worcester State Hospital | Feb. 17, 1941 | Mar. 16, 1942 |
| Wrentham State School | Oct. 21, 1941 | Sept. 14, 1942 |
| DEPARTMENT OF AGRICULTURE: | | |
| General Department | Oct. 14, 1941 | Apr. 28, 1942 |
| Division of Livestock Diseases | Oct. 14, 1941 | Apr. 28, 1942 |
| Milk Control Board | Oct. 14, 1941 | Dec. 17, 1942 |
| DEPARTMENT OF CONSERVATION | Oct. 8, 1941 | Oct. 26, 1942 |
| DEPARTMENT OF PUBLIC SAFETY | May 27, 1941 | Oct. 13, 1942 |
| DEPARTMENT OF LABOR AND INDUSTRIES: | | |
| General Department | Nov. 4, 1941 | Nov. 16, 1942 |
| Labor Relations Commission | Oct. 10, 1941 | Apr. 13, 1942 |
| Division of Employment Security | Jan. 24, 1941 | Oct. 14, 1942 |
| DEPARTMENT OF INDUSTRIAL ACCIDENTS | Dec. 27, 1940 | Dec. 4, 1941 |
| DEPARTMENT OF PUBLIC UTILITIES | Oct. 20, 1941 | Oct. 1, 1942 |
| DEPARTMENT OF BANKING AND INSURANCE: | | |
| Division of Banks | June 24, 1941 | Feb. 6, 1942 |
| Division of Insurance | July 7, 1941 | Mar. 17, 1942 |
| Division of Savings Bank Life Insurance | July 22, 1941 | Aug. 10, 1942 |
| Division of Liquidations | Sept. 2, 1941 | Mar. 6, 1942 |
| Supervisor of Loan Agencies | Sept. 15, 1941 | Apr. 17, 1942 |
| DEPARTMENT OF CORRECTION: | | |
| General Department | Sept. 22, 1941 | Apr. 14, 1942 |
| Massachusetts Reformatory | June 9, 1941 | Dec. 3, 1941 |
| Reformatory for Women | June 25, 1941 | Dec. 3, 1941 |
| State Farm | Apr. 24, 1941 | Mar. 18, 1942 |
| State Prison | Apr. 8, 1941 | Dec. 1, 1941 |
| State Prison Colony | Mar. 10, 1941 | Dec. 1, 1941 |
| METROPOLITAN DISTRICT COMMISSION | Sept. 18, 1941 | June 9, 1942 |
| METROPOLITAN WATER SUPPLY COMMISSION | Nov. 7, 1941 | Oct. 21, 1942 |
| LEGISLATURE: | | |
| Sergeant-at-Arms | Sept. 22, 1941 | Apr. 21, 1942 |
| CLERK OF THE SUPREME JUDICIAL COURT FOR THE COMMONWEALTH | Nov. 26, 1941 | Apr. 10, 1942 |

Respectfully submitted,

THOMAS J. BUCKLEY,
Auditor of the Commonwealth.